T.J. King Realty Trust
v.
Town of Boscawen

Docket No. 6296-89

DECISION

The "Taxpayer" appeals, pursuant to RSA 76:16-a, the "Town's" 1989 assessments listed as follows:

Map 45, Lot 89-7 - $35,400 - consisting of a 7.9 acre unimproved lot;

Map 45, Lot 89-8 - $85,800 (land $35,600, building $50,200) - consisting of a dwelling on an 8.2 acre lot, and;

Lot 45, Lot 86-0 - $170,200 - consisting of 90 acres of unimproved land.

All three parcels are located on Corn Hill Road. The Taxpayer failed to appear, but consistent with our Rule, TAX 102.03(g), the Taxpayer was not defaulted. This decision is based on the evidence presented to the board. For the reasons stated below, the appeal for abatement is denied.

The Taxpayer has the burden of showing the assessment was disproportionately high or unlawful, resulting in the Taxpayer paying an unfair and disproportionate share of taxes. See RSA 76:16-a; Tax 201.04(e); Appeal of Town of Sunapee, 126 N.H. 214, 217 (1985).

We find the Taxpayer failed to carry its burden and prove any disproportionality.

The Taxpayer in its written appeal stated: "the assessed value is substantially higher than the current market value."

The Town stated they contacted the Taxpayer several days prior to the hearing to attempt to resolve the appeal. The Town stated the Taxpayer's two major concerns were the questionable buildability of lot 7 and how the Town determined the purchase price of lot 86-0 was $164,000 in 1987. The Town argued lot 89-7, while it does have some ledge, is most likely buildable as

other lots

with similar characteristics in the neighborhood have been built on. The Town argued the adjustments in all the land assessments were consistent with the methodology used throughout the Town.

The Town testified they determined the purchase price of lot 86-0 from the transfer tax stamps and that the Taxpayer neither confirmed nor denied the transfer price.

We find the Taxpayer failed to prove its assessment was disproportional. We also find the Town supported the Property's assessment.

The Town testified the Property's assessment was arrived at using the same methodology used in assessing other properties in the Town. This testimony is evidence of proportionality. See Bedford Development Company v Town of Bedford, 122 N.H. 187, 189-90 (1982).

SO ORDERED.

BOARD OF TAX AND LAND APPEALS

George Twigg, III, Chairman

Paul B. Franklin, Member

I certify that copies of the within Decision have this date been mailed, postage prepaid, to Thomas J. King, representative for the Taxpayer; and Chairman, Selectmen of Boscawen.

Melanie J. Ekstrom, Deputy Clerk

Date: February 3, 1992

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